



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Ed Ratcliffe Date Reviewed: 11/15/2000

Ancillary Document being reviewed (provide number and title): ETA 411.04.111—Activities performed by nonprofit associations

Date last Issued: July 24, 1970

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-111 Advance and reimbursements.

Purpose of the document: To explain that a nonprofit association of farmers negotiating prices and promoting products through the advertising media is engaging in business, and amounts received from members to conduct these activities are subject to the B&O tax.

Is the document clearly written?

Yes	No
X	

Does the document provide accurate and useful information?

Yes	No
	X

Does the document provide information not currently in the rule?

Yes	No
X	



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

While the document is correct, the current statutes (e.g., RCW 82.04.140 and 82.04.150) provide sufficient information to determine that this is a taxable activity. In addition, RCW 82.04.338 provides a tax exemption for this type of organization if these activities are performed for the Hop Commodity Commission or Hop Commodity Board.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____